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Assumptions
& Tuition

October

Capital

March

Budget
Hearing

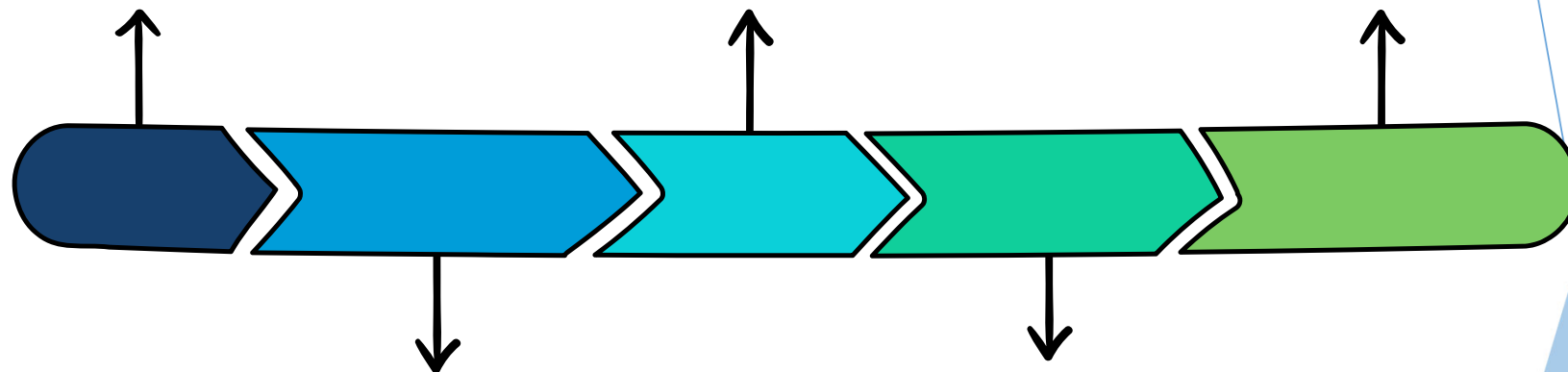
May

February

Budget
Work
Study

April

Draft
Budget



Budget Achievements

► Great Value

► Taxpayers

- Among lowest property taxes in nation
- YC cost per student (what YC pays) is at national community college average

► Students

- Affordable tuition
- High quality demonstrated through Higher Learning Commission accreditation
- Top community college completion rates in state; among highest in nation
- >20 programs that lead to living wage
- Flexible ways to attend

► Funds Strategic Plan

- Expand Health Sciences
- Credit and non-credit pathways
- Expand Workforce Training
- Implement ERP upgrade
- Integrate AI & VR
- Expand Open Educational Resources
- Implement best practices for online courses
- Expand basic student needs support
- Implement Prison Education Program
- Academic Program Prioritization
- 8-week courses & programs

State Budget Forms

		Increase/Decrease From Budget 2025 To Budget 2026	
	Budget 2026	Budget 2025	
			Amount %
I. CURRENT GENERAL AND PLANT FUNDS			
A. Expenditures:			
Current General Fund	\$ 65,974,600	\$ 64,025,200	\$ 1,949,400 3.0%
Unexpended Plant Fund	21,973,700	31,745,500	(9,771,800) -30.8%
Retirement of Indebtedness Plant Fund	1,577,900	2,416,800	(838,900) -34.7%
TOTAL	\$ 89,526,200	\$ 98,187,500	\$ (8,661,300) -8.8%
B. Expenditures Per Full-Time Student Equivalent (FTSE):			
Current General Fund	\$ 15,924 /FTSE	\$ 18,393 /FTSE	\$ (2,468) /FTSE -13.4%
Unexpended Plant Fund	5,304 /FTSE	9,120 /FTSE	(3,816) /FTSE -41.8%
Projected FTSE Count	4,143	3,481	
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION			
Employee Salaries and Hourly Costs	\$ 48,562,900	\$ 47,068,100	\$ 1,494,800 3.2%
Retirement Costs	4,934,500	5,047,000	(112,500) -2.2%
Healthcare Costs	5,093,500	4,903,600	189,900 3.9%
Other Benefit Costs	4,758,400	4,576,200	182,200 4.0%
TOTAL	\$ 63,349,300	\$ 61,594,900	\$ 1,754,400 2.8%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES			
A. Amount Levied:			
Primary Tax Levy	\$ 58,240,800	\$ 56,930,800	\$ 1,310,000 2.3%
Property Tax Judgment			
Secondary Tax Levy			
TOTAL LEVY	\$ 58,240,800	\$ 56,930,800	\$ 1,310,000 2.3%
B. Rates Per \$100 Net Assessed Valuation:			
Primary Tax Rate	1.4463	1.4956	(0.0493) -3.3%
Property Tax Judgment			
Secondary Tax Rate			
TOTAL RATE	1.4463	1.4956	(0.0493) -3.3%
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2026 PURSUANT TO A.R.S. §42-17051			\$ 68,223,500
V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2025 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051			\$ -

RESOURCES



Beginning balances/(deficits)—July 1*

Restricted	\$	6,080,000	\$	5,000,000	\$	15,000	\$	11,095,000	\$	4,925,300	125.3%
Unrestricted	\$	25,240,000	\$	12,250,000	\$		\$	37,790,000	\$	38,061,700	-0.7%
Total Beginning Balances	\$	25,240,000	\$	17,250,000	\$	15,000	\$	48,885,000	\$	42,987,000	13.7%



REVENUES AND OTHER INFLOWS

Student Tuition and Fees											
General Tuition	\$	13,267,100	\$	929,370	\$		\$	14,196,470	\$	13,490,800	5.2%
Out-of-District Tuition		90,400						90,400		90,000	0.4%
Out-of-State Tuition		764,500						764,500		650,000	17.6%
Student Fees		520,100						520,100		497,000	4.6%
Tuition and Fee Remissions or Waivers		400,000						400,000		300,000	33.3%
State Appropriations											
Maintenance Support		555,900						555,900		371,300	49.7%
Equalization Aid											
STEM Workforce			710,200					710,200		636,600	11.6%
Rural Community College Aid		1,833,600						1,833,600		1,833,600	
Property Taxes											
Primary Tax Levy		50,490,300		7,750,500				58,240,800		56,930,800	2.3%
Secondary Tax Levy											
Property Tax Contingency		(150,000)		(45,000)				(195,000)		(195,000)	
Gifts, Grants, and Contracts			12,796,400					12,796,400		14,982,000	-14.6%
Sales and Services			5,624,800					5,624,800		4,830,500	16.4%
Investment Income		1,125,000		500,000				1,625,000		1,400,000	16.1%
State shared sales tax (Prop 301)			1,562,000					1,562,000		1,420,000	10.0%
Smart and Safe Arizona Act (Prop 207)			2,970,000					2,970,000		2,700,000	10.0%
Other Revenues		533,800	1,311,200	40,000				1,885,000		1,683,100	12.0%
Proceeds from Sale of Bonds										16,000,000	-100.0%
Total Revenues and Other Inflows	\$	69,430,700	\$	18,038,600	\$	7,865,370	\$	8,245,500	\$	103,580,170	-11.9%



TRANSFERS

Transfers In			1,644,530	2,000,000	1,575,700		5,220,230	11,889,400	-56.1%
(Transfers Out)	(4,816,930)		(403,300)				(5,220,230)	(11,889,400)	-56.1%
Total Transfers	(4,816,930)		1,241,230	2,000,000	1,575,700		-	-	

Reduction for amounts reserved for future budget year expenses:

Maintained for future financial stability	(22,500,000)			(1,000,000)			(23,500,000)	(17,500,000)	34%
Maintained for future capital acquisitions/projects		(2,500,000)		(3,000,000)			(5,500,000)	(14,500,000)	-62.1%
Maintained for future debt retirement									
Maintained for grants or scholarships									
Maintained for future retirement contributions									



Total Resources Available for the Budget Year

CURRENT FUNDS			PLANT FUNDS			Other Funds 2026	Total All Funds 2026	Total All Funds 2025	% Increase/ Decrease
General Fund 2026	Restricted Fund 2026	Auxiliary Fund 2026	Unexpended Plant Fund 2026	Retirement of Indebtedness 2026					
\$ 25,240,000	\$ 6,080,000	\$ 300,000	\$ 5,000,000	\$ 15,000	\$	\$ 11,095,000	\$ 4,925,300	125.3%	
\$ 25,240,000	\$ 6,080,000	\$ 300,000	\$ 12,250,000	\$	\$	\$ 37,790,000	\$ 38,061,700	-0.7%	
			\$ 17,250,000	\$ 15,000	\$	\$ 48,885,000	\$ 42,987,000	13.7%	
\$ 13,267,100	\$	\$ 929,370	\$	\$	\$	\$ 14,196,470	\$ 13,490,800	5.2%	
90,400						90,400	90,000	0.4%	
764,500						764,500	650,000	17.6%	
520,100						520,100	497,000	4.6%	
400,000						400,000	300,000	33.3%	
555,900						555,900	371,300	49.7%	
	710,200					710,200	636,600	11.6%	
1,833,600						1,833,600	1,833,600		
50,490,300			7,750,500			58,240,800	56,930,800	2.3%	
(150,000)			(45,000)			(195,000)	(195,000)		
	12,796,400					12,796,400	14,982,000	-14.6%	
		5,624,800				5,624,800	4,830,500	16.4%	
1,125,000			500,000			1,625,000	1,400,000	16.1%	
	1,562,000					1,562,000	1,420,000	10.0%	
	2,970,000					2,970,000	2,700,000	10.0%	
533,800		1,311,200	40,000			1,885,000	1,683,100	12.0%	
							16,000,000	-100.0%	
\$ 69,430,700	\$ 18,038,600	\$ 7,865,370	\$ 8,245,500	\$	\$	\$ 103,580,170	\$ 117,620,700	-11.9%	
		1,644,530	2,000,000	1,575,700		5,220,230	11,889,400	-56.1%	
(4,816,930)		(403,300)				(5,220,230)	(11,889,400)	-56.1%	
(4,816,930)		1,241,230	2,000,000	1,575,700		-	-		
year expenses:									
(22,500,000)			(1,000,000)			(23,500,000)	(17,500,000)	34%	
	(2,500,000)		(3,000,000)			(5,500,000)	(14,500,000)	-62.1%	
\$ 67,353,770	\$ 21,618,600	\$ 9,406,600	\$ 23,495,500	\$ 1,590,700	\$	\$ 123,465,170	\$ 128,607,700	-4.0%	

**TOTAL RESOURCES AVAILABLE FOR
THE BUDGET YEAR** (from Schedule B)

EXPENDITURES AND OTHER OUTFLOWS

	CURRENT FUNDS			PLANT FUNDS		Other Funds	Total All Funds	Total All Funds	% Increase/Decrease
	General Fund 2026	Restricted Fund 2026	Auxiliary Fund 2026	Unexpended Plant Fund 2026	Retirement of Indebtedness 2026	2026	2026	2025	
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)	\$ 67,353,770	\$ 21,618,600	\$ 9,406,600	\$ 23,495,500	\$ 1,590,700	\$	\$ 123,465,170	\$ 128,607,700	-4.0%
EXPENDITURES AND OTHER OUTFLOWS									
Instruction	\$ 24,154,100	\$ 5,141,600	\$ 339,100	\$	\$	\$	\$ 29,634,800	\$ 29,952,200	-1.1%
Public Service	25,900	3,380,600	1,483,200				4,889,700	5,251,900	-6.9%
Academic Support	6,274,500	-					6,274,500	6,252,400	0.4%
Student Services	10,930,600	654,100	1,231,000				12,815,700	13,383,800	-4.2%
Institutional Support (Administration)	15,483,200	-					15,483,200	14,404,600	7.5%
Operation and Maintenance of Plant	7,654,200	3,733,900					11,388,100	7,473,500	52.4%
Scholarships	685,100	8,862,300					9,547,400	9,766,100	-2.2%
Auxiliary Enterprises			4,455,900				4,455,900	4,130,000	7.9%
Capital Assets/Maintenance				21,082,100			21,082,100	28,960,100	-27.2%
Debt service—general obligation bonds									
Debt service—other long term debt					1,575,700		1,575,700	2,413,600	-34.7%
Other Expenditures			1,497,400		2,200		1,499,600	1,288,400	16.4%
Property tax judgments									
Contingency	767,000		100,000	891,600			1,758,600	3,515,400	-50.0%
Total Expenditures and Other Outflows	\$ 65,974,600	\$ 21,772,500	\$ 9,106,600	\$ 21,973,700	\$ 1,577,900	\$	\$ 120,405,300	\$ 126,792,000	-5.0%

Versus Last Year 3% 8% 7.7% -30.8% -34.7%

FY26 Budget

Questions, Discussion,
& Request for Adoption